

DATE: September 25, 2003

Assignee Name: International Business Machines Corporation
Assignee Residence: Armonk, New York

Sir:

Transmitted herewith for filing is the Patent Application of:

EL977166451US

Inventors: Aguilar, et al.

For: **System and Method for Managing a Plurality of Processors as Devices**

Enclosed are:

59 Pages of Patent Specification including an Abstract
 6 Pages of Claims
 49 sheets of drawing (Formal)
 Form 1595 and assignment of the invention to IBM Corporation
(includes Recordation Form Cover Sheet).
 A Declaration and Power of Attorney
 Information Disclosure Statement, PTO 1449

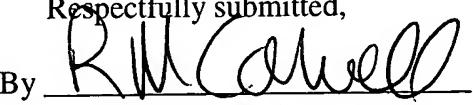
03916 U.S.PTO
10/670823

092503

The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
Basic Fee				750.00
Total Claims	24	4	x \$18	\$ 72.00
Indep. Claims	3	0	x \$84	\$ 0.00
Mult. Dep. Claims	0	0	x \$280	0
				Total: \$ 822.00

Please charge \$ 822.00 to IBM Corporation, Deposit Account No. 09-0447.
 The Commissioner is hereby authorized to charge payment of the following fees
associated with this communication or credit any overpayment to Deposit Account
No. 09-0447. A duplicate copy of this sheet is enclosed.
 Any additional filing fees required under 37 CFR Sect. 1.16.
 Any patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,
By 
Robert M. Carwell
Registration No. 28,499
Intellectual Property Law Dept.
IBM Corporation
11400 Burnet Road, Zip 4054
Austin, Texas 78758
Telephone: (512) 823-1017